



## OFFICE OF THE COUNTY CLERK-RECORDER-ASSESSOR DEPARTMENT

### Assessor Division

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**Rhiannon Yeager**  
Chief Deputy Assessor

# MEMORANDUM

DATE: August 26, 2025

TO: Lynda Hopkins, Chair, Sonoma County Board of Supervisors

FROM: Deva Marie Proto, Sonoma County Clerk-Recorder-Assessor

SUBJECT: Presentation of the 2025-2026 Assessment Roll

On behalf of the Assessor's Office, it is my honor to present to you the 2025-2026 Property Tax Assessment Roll. This is my 7<sup>th</sup> assessment roll as the Sonoma County Assessor and is the 12th consecutive year that Sonoma County has experienced positive roll growth.

The 2025-2026 value of all locally assessed taxable property in Sonoma County has reached a historic total of \$127,016,463,045. This value is \$6,557,060,207 above last year's local assessment roll, which is an increase of 5.44%. Major contributing factors to this year's assessment roll increase include:

- Progress made on the backlog of work items.
- The Consumer Price Index adjustment

The 2025-2026 Assessment Roll includes a 2% Consumer Price Index increase, which was applied on a portion of the annual assessments. By law, the consumer price index is applied to only those properties that were not in decline-in-value status, and did not experience a change of ownership, or were not newly constructed (Prop. 13 factored Base Year Value).

All areas within Sonoma County experienced positive changes due to roll increases in each jurisdiction. Attached is a report for the cities/towns and the unincorporated areas of the county, and below are a few of the notable highlights:

- The City of Sebastopol experienced the largest increase of 6.35%.
- Unincorporated areas of Sonoma County experienced an increase this year of 5.93%, which is higher than last year's increase of 5.90% and resulted in an overall taxable value increase of \$2,862,677,674.

The following summary represents the secured and unsecured amounts for Sonoma County's 2025-2026 Assessment Roll:

<u>2025-2026 Roll</u>	<u>Gross Roll</u>	<u>Exempt</u>	<u>Net Taxable</u>
Secured	\$127,237,853,021	\$4,312,708,518	\$122,925,144,503
Unsecured	\$4,257,813,999	\$166,495,457	\$4,091,318,542
Totals	\$131,495,667,020	\$4,479,203,975	<b>\$127,016,463,045</b>

These totals do not include the taxable value of State-assessed properties (unitary and non-unitary), which is \$1,844,696,625.

The roll as presented reflects values as of the lien date, January 1, 2025. Assessed values for 1,850 properties remain in Proposition 8 (decline in value) status. These properties are required to be reviewed annually, until the value returns to the Proposition 13 value factored. This means that since the January 1, 2024, lien date, 437 properties have seen that restoration. It should be noted that, if the market continues to rise, these values will be correspondingly restored. Restorations of property values that have been lowered under Proposition 8 are not subject to the 2% maximum increase limitations imposed under Proposition 13, and as such are sometimes a cause of confusion for property owners.

Owners who disagree with the 2025-2026 assessed values may file an Application for Changed Assessment with the Assessment Appeals Board by December 1, 2025. As always, the Assessor's Division is committed to working with property owners to explain the process and to ensure that fair and equitable property values are enrolled.

During the 2025-2026 assessment year, the staff of the Assessor's Office prioritized reducing the assessment backlog, as well as creating workflow efficiencies that will continue providing benefits into the future. Additional staffing resources given to the Assessor's budget contributed to the backlog reduction. There was a focus on fire/calamity rebuilds and Proposition 19 assessments, which resulted in a large impact on some taxpayers who received multiple years' worth of tax bills at once. The increased resources that were provided for the Assessor's office in prior fiscal years had a direct impact on the taxpayers of this county who were waiting for their reassessments. Continued resources will only improve the positive impacts to the taxpayers as the Office is able to continue reducing the backlog over the next assessment year.

CC: Members, Sonoma County Board of Supervisors  
Christina Rivera, Sonoma County Administrator  
Robert Pittman, County Counsel  
Erick Roeser, Sonoma County Auditor-Controller/Treasurer-Tax Collector  
Brooke Koop, Assistant Auditor-Controller, Auditor's Office